G R S 58]
Previous references

File No 205-10

Serial Nos 1-6

1910

(Education)

Later references
(on 332-12) 1 L
B for July '13

GENERAL AND REVENUE SECRETARIAT

Serial Nos 1 - 6

Part B for July, 1911

SUBJECT

Treatment of the contingent charges of certain Educational Institutions as Contract contingent charges

From the 9 cyl of Edn, no 4865 | 35-2 δ 26.11.10 Recommends that the existing practice of treating the contingent charges of all educational Institutions except the ten mentioned, as fixed contingent charges, may be continued

From the Comptr, no 4748 | 7 A D 764 δ 10 2 11. Recommends that in the case of all educational Institutions, whose monthly contingent grants exceed Rs 5/-, the annual grants may be treated as Contract contingent grants

GPB—5 000—22-10 10

To the 9 cyl of Edn, no 7437 δ 13 3 11 Forwards copy of the above and calls for his opinion in the matter

4 To Do & Comptr, no 7438-9 δ 13 3 11 States that, pending

3687

G R.S 11] 1910-11

GENERAL AND REVENUE SECRETARIAT

(Education)

NOTES

File No 205-10

FILE HEADING

Treatment of the Contingent charges of educational institutions as Contract Contingent charges

From The Dept of Educ in Mysore

No 4865/352 Dated 26/11/10 Received 2/12/10

Diary No 3687 | Enclos | Spare Copies | Serial No 1

BRIEF ABSTRACT OF LETTER

Recommends under the circumstances stated that the existing practice of treating the Contingent charges of all educational institutions except the six mentioned, as fixed Contingent charges, may be continued.

NOTES AND ORDERS

May be sent to Br. II for favor of opinion

yes 7/12/10

Submitted 8/12/10

Hl Secy 466

Secy 33 6/12/10

8/12/10

17/12 The average expenditure per month of these

NOTES—First sheet

GPB—15 000—24 4 09

Serial No

institutions, where grants are proposed be converted into fixed charges, may be obtained before any opinion on the subject can be given.

DVP

12/12/10

2 Submitted

mw
33
12/12/10

The Insp-Genls ref^e relates only to the case of the Educational Museum. Contingent charges. He says that such charges of all educational institutions, except the few named, are drawn as Establishment Pay Bills as fixed charges and requests that this procedure, which has been objected to by the Comptroller in respect of the Edn Museum only, may be authorized. There is no proposal to convert any grants into fixed charges in the case of any institutions so it is not clear what information is reqd by the Comptroller Dr II in his note above

To Dr II

12/12/10

4 & 6.

Subd 3

14/12/10

The amount is small and may continue as a charged as fixed Contingent charge

Nseeraj

4/12/10

a/c 7th

For a note

4

5

15/12

I agree with

DVP

DVP

GRS 12]
General and Revenue Secretariat

File No 255 of 1910-11

Serial No

b

Draft dated
Hw orig seen
33
11/2/11 7 2nd cr

Hz 14 2 11

cfs 14/2/11 Hz

9

12495

What would the effect of this order be? Would not the account of how it is disbursed be sent to the Dy C's Office? If so, the order is all right Otherwise I should like to know why the amt (however small) shd be handed over to the Clerk of the Museum.

17/2/11

cfs Hz

9 The following letter received from the Commissioner on the same subject is dated

+ The account has to be kept by the disbursing officer but it ~~they~~ are not required to be sent to any higher office It may however be inspected or called for by higher officers

Hz 17 2 11

NOTE—Contn sheet

CPB—50 000—12 8 10

3031
(24) 6 4

G R S 12]
General and Revenue Secretariat

Govt File No 208 of 1910-11

Serial No 2

From the Comptroller, Imperial Govt,
No 4748/T A D 764 dt 20/2/11

Recommends that in the case of all Educational institutions whose Contingent ~~Expenditure~~ Grants exceed Rs 5/pm and which are at present treated as fixed ~~Cont~~ Contingent charges, may hereafter be treated as Contract Contingent charges under Arts 74, 74 to 827 to 828 of the Code ~~Treasury Regulations~~ Account Code

hw sng 33 20/2/11

To The change proposed is a desirable one, though the limit may be fixed at Rs 10/- instead of at 5/- The Dy Sd= may be consulted ~~Please~~ with regard to sl 1, the Comptr may be asked to admit the change ~~in draft. The settlement~~ disposal of as usual, pending ~~sl may await~~ the settlement of the general question. Put up drafts please

bz
21 2 11

11 I Drafts Subd

hw sng 33 24/2/11

12 The draft order and the draft letter to the Imperial may be

NOTE— Contn sheet

CPB—50 000— 12 8 10

G R S 12]
General and Revenue Secretariat

File No 205 of 1910-11

Serial No

approved Her General question will be ~~for~~ discussed + submitted for orders in due course when the reply of the Insp^t Genl is received

13 2nd Councellor) 13/11
Drafts appd by 2nd Councellor 3/3/11
MSI

14 Issued 14/3/11

3 ~~13~~ ~~Forwards~~ To the Dy Sec^y
No 7437 dt 13/3/11
Forwards Comptroller's letter (5^{pp}) Regarding the treating of the Contingent charges of certain Govt Institutions as Contract Contingent charges and calls for his views on the subject

4 To the Dy & Comptr
G.O. No 7438-9 dt 13/3/11
States that the Contingent grant of the Govt Museum will be treated

NOTE—Contn sheet

CPB—50 000—12 8 10

G R S 12 }
General and Revenue
Secretariat

Edn File No 205 of 1910-11

Serial No

as a fixed contingent charge pending the settlement of the genl question of treating the contingent grants of certain edl institutions as contract contingent grants

5 From the Govt of Edn
No 9204/709 dt 15/4/11
States for the reasons given that the change suggested by the Comptr in the matter of treating contingent charges of edl institutions, does not seem to be advantageous and adds that he has no objection to the change being made in respect of the institutions whose contingent charges exceed Rs 10 a month

15 Dated To Br II for opinion
hm/sig
29/4/11 16
bz
30/4/11

456
27
30

Submitted The correspondence ends
N 36
5/5
25/11

NOTE—Contn sheet

GPB—50 00 —12 8 10

6916

G R S 12]
General and Revenue Secretariat

File No 205 of 1910-11

456

Serial No

be realised in the practical working of the Contract Contingent Scheme while it will allow a free hand to the Disbursers to spend on any legitimate object it leaves a lot of objections from the audit & free and free - a direct interest in the expenditure to the Disbursers In fact the case is the other way about the audit & Office fixes up objects & challenges several items leaving it to the discretion of the Disbursers to incur them and contents itself by seeing that the total does not exceed and that all expenditure is properly vouched for. It seems to me a satisfactory arrangement and the Comptr's suggestion may be adhered to in entirety.

4/5/11

IV

17 Submitted for orders

4/5/11

18 The change proposed by the Comptr may be approved, the limit, however above which the ~~grants~~ amounts should be treated as contract contingent charges, being fixed at Rs 10/- per mensem instead of Rs 5/- This is agreed to by the Surgeon also Secretary)

Yes

All below 10 Rs being treated as fixed Contingent Charges under note to Art 74 C&C

17/5/11

NOTE—Contn sheet

GPB—50 00 —12 8 10

G R S 12]
General and Revenue Secretariat

File No 405 of 1910-11

Serial No

19 Yes - Please put up a draft order & submit to 2nd Cr & Dewan

C803
29/5/11

20 Draft Sd

29/5/11 2nd Councillor and Dewan

26/5/11

I have made a slight change in the draft so as to apply the new rule to ~~all~~ exceeding 60 Rs

11892
1 6 11

29/5/11

Draft approved by the Dewan
28 5 11 Issue

30/6/11

6 GO 211-12 & 11 7 11 Directs that in the case of all educational institutions whose monthly contingent allce is over Rs 10 and which is at present drawn as fixed

NOTE—Contn sheet

GPB—50 00 —12 8 10

Serial No

allowance in the Establishment bills, the annual grants will hereafter be treated as central contingent grants, and that in the case of institutions whose monthly contingent grant does not exceed Rs 10 the present practice of treating as fixed contingent expenditure will be continued

A-3631

Edn 81]

OFFICE OF INSPECTOR GENERAL OF EDUCATION IN MYSORE

No 4865/352

Bangalore 26th November 1910.

Edn 205-10-1

From

J WEIR ESQ MA

Inspector General of Education in Mysore

To

C S Balasundaram Iyer, Esq , B A ,

Secretary to the Government of H H the Maharaja

of Mysore, General & Revenue Departments

SIR

I have the honor to inform you that the Comptroller has taken objection to drawing the mon-thly contingent allowance of Rs 5/- of the Educational Museum on the Establishment pay bills as fi ed contingent charge The monthly contingent charges of all the Educational Institutions except those noted in the margin are fixed charges and are drawn on the Establishment pay bills The Comptroller demands the sanction of Government for treating this as a fixed charge, though it is not clear why he does so in this particular case

1 Office of the Inspector General of Education
2 Central College, Bangalore
3 Maharaja's College, Mysore
4 Government Central Book Depot
5 Industrial School, Mysore
6 Sloyd Class, Bangalore

2 I beg to state that it will be very inconvenient if the contingent allowances of such institutions have to be drawn on abstract contingent bills whenever money for petty expenses is required for the following reasons -

(a) It will increase the work of this office by keeping the accounts of the petty expenditure of these institutions and furnishing detailed bills every month to the Comptroller

(b)

(b) The Heads of these institutions will have to be given permanent advances to meet urgent demands.

Under these circumstances, I request that Government may be pleased to sanction the continuance of the present practice in treating the contingent allowances of all the institutions other than those noted in the margin as fixed charges

I have the honor to be,,
Sir,
Your most obedient servant,

Inspector General

D. 5296

It q t d th t fut
c mm t th bj t th
N d d t f th l tte d
th d t gu h g l tt bel w th
mb g lp te m y b
q t d d dd d t th C mp
t ll My G m t

No 4748 / 2nd 764

OFFICE OF THE COMPTROLLER MYSORE GOVERNMENT

Dated Bangalore the 10th February *19* 11

Con 208-10

FROM

J S CHAKRAVARTI ESQ MA
FRAS etc
Comptroller to the Government of
His Highness the Maharaja of Mysore

8L (2)

To

C S Balasundaram Iyer ESQ B A,
Secretary to the Government of Mysore
General and Revenue *Department*s,

SIR

I have the honour to state that, in the case of a large number of Educational Institutions of the State, monthly allowance, as particularized in the margin, are at present being drawn as fixed allowances for contingent expenses in the Establishment Pay bills, irrespective of the actual expenditure incurred in any month and they are not therefore subject to any rules of audit under note to article 74, Civil Account Code The provision in the

		Rupees per month
1	Maharani's College, Mysore	107-8-0
2	Normal School, Mysore	30-0-0
3	Government High School, Bangalore	20-0-0
4	Oriental Library, Mysore	13-0-0
5	District Normal Schools of Shimoga and Kolar A V School, Bangalore Govt Girls' School, Bangalore Aryabalika Patasala, Bangalore	10-0-0
6	9 Deputy Inspectors of Schools 8 High schools	8-0-0
7	12 Assistant Deputy Inspectors of schools 2 Circle Inspectors of schools Local Examination office, Bangalore Chamarajpet Girls' school Empress Girls' school, Tumkur	5-0-0
	(Government Educational Museum under correspondence with Government)	

N B Other institutions drawing less than Rs 5/- a month are omitted from this list

Civil

Rec —Gl 18]

Department

19//

From

I S CHAKRAVARTI, Esq, MA, FRAS, etc,
Comptroller to the Govt of
H H the Maharaja of Mysore

To

Esq,

Secretary to the Govt of Mysore,
Educl L Rev. *Dept*

Dated

Despatched 13/2/11

Received

No. 4748/764

Subject matter

Begs to suggest that in the case of Girls and other institutions where monthly allowances for contingent expenses exceed Rs 5/- the annual grants may be treated as Contingent grants &c

Civil Account Code referred to above is intended to cover special cases where it is undesirable to apply the usual rules of audit, or where the amounts of contingent grants allowed are small and no object is therefore gained by subjecting them to scrutiny in the audit office I do not consider it advisable to extend the system as freely as it has been done in the case of some of the Educational Institutions in the State

2 I beg therefore to suggest that, in the case of these and other institutions where monthly allowances for contingent expenses exceed Rs 5/-, the annual grants may be treated as contract contingent grants (Vide articles 73 and 74 and 827 and 828, Civil Account Code) and the officers permitted to incur expenditure within the amount so allowed No control by a countersigning officer is necessary under the system of contrat contingencies, the disbursers drawing the amounts in a special form appending only the vouchers

I have the honor to be,

Sir,

Your most obedient servant,

Comptroller

GRS 26]

File No 105-10
Serial No 3

7/3/11 3 95 pm

Diary No of letter replied to 3631

No 7437
Edn 205-10-
dy 13 3 11

General and Revenue Secretariat
( )
the 19

To
---The Agent of Govt
in Impne

Date of issue 13-3-11

Signed by

Sir,

I am directed to
forward herewith ~~for favor~~
Copy of letter No 4748
T A D 7th by the 10th February
1911 from the Comptr, Impne
Govt, suggesting that the
Contingent Grants of all
in the case

over

Agency S'm
Rec'd 8/3/11

SUBJECT

Yrs in institutions whose contingent grants exceed Rs 5, the annual grants may be treated as contract contingent grants and to request that you will be so good as to favor Govt with your views in the matter at a very early date.

Yours etc

for Secy

Govt

24/2/11

List of enclosures,

24/2/11

Copied by

Examined by

G1 L—20 000—2.9 10

GBS 28]

File No. 205-10
Serial No 1

Diary No of letter replied to 3631

Proceedings of the Government of His Highness the Maharaja of Mysore

GENERAL AND REVENUE SECRETARIAT
( )

19

Date 3-3-11

Signed by

SUBJECT

READ—

Letter No 4865/352 &
the 25th November 1910 from the
Govt of India in Imperial Secretary
that the Comptroller has taken
objection to drawing the monthly
Contingent allowance of Rs 5
of the Educational Inspector
on the establishment pay bills

over

GPB—10 000 19 4 10

as fixed contingent charges
and requesting under the
circumstances mentioned that
the existing practice of
treating the contingent allowances
of certain educational institutions
as fixed charges may be ordered
to be continued

Order thereon

No 7438-2 & 13 3·11
G.M.1385-10-2

The contingent grant of the
Govt Museum will be treated
as a fixed contingent charge
and may be drawn on the
Establishment bills, pending the Settlement
of the general question of treating the contingent grants of
C 133 other Govt Institutions
as contingent charges.

To The Govt of Guz
n Concerned

3/13 VI

Edn 81]

OFFICE OF INSPECTOR-GENERAL OF EDUCATION IN MYSORE

No 9204/709

Bangalore 15/21st April 1911

From

J-WEIR-ESQ MA

The *Inspector General of Education in Mysore*

To C S Balasundaram Iyer, Esq , B A ,

Offg Secretary to the Government of H H the Maharaja of Mysore, General and Revenue Departments, Bangalore

SIR

Adverting to your letter No 7437/Edn 205-10-5 dated the 13th March 1911, I have the honour to inform you that the proposal to treat the fixed contingent grants of Educational Institutions drawing Rs 5 and more a month as contract contingencies of the annual amounts equivalant thereto, does not seem to me to be obviously of any particular advantage The amounts involved in the great majority of cases are small and the possible savings smaller still

2 If each head master or mistress is to draw upon the special contingent bills, this procedure necessarily involves the submission of detailed accounts with vouchers Since no control by a countersigning officer is necessary under the system of contract contingencies, the disbursers drawing the amounts in a special form appending only the vouchers" it is perhaps meant that the Comptroller will exercise the requisite scrutiny or control instead of the countersigning officer

3 The procedure is likely to cause a certain amount of check being exercised by the Comptroller upon the several disbursing officers This would have to be either through the Inspector General or direct In the former case it will mean a duplication of

of checks and avoidable correspondence, and in the latter, an interference the object of which may not always be appreciated In either case the Inspector General will be in the unenviable position of an arbitrator who has not the means of understanding the case

4 If this could by some device be avoided the proposal is not perhaps open to objection

5 In the circumstances the Comptroller's proposal under reference does not seem to be sufficiently advantageous to justify the change generally. ~~Generally,~~ I have no objection, however to the change being made in respect of institutions with monthly contingent grants of over Rs 10/-

I have the honour to be,

Sir,

Your most obedient servant,

For Inspector General

T.N R

G.R.S. 28

205 11

File No ~~205-10~~

Serial No 6.

Diary No. of letter replied to 5296

Proceedings of the Government of His Highness the Maharaja of Mysore.

GENERAL AND REVENUE SECRETARIAT

19

Date of issue 13/7/11

Signed by Dr Bhamasamy

READ—

Letter No 4748/FAD 10-11 dtd the 10th February 1911 from the Commissioner, Mysore Circle stating that the monthly contingent allowances ~~of a large number~~ ORDER THEREON ~~No~~ of a large number of educational institutions are at present being drawn as fixed contingent charges in the establishments being bills irrespective of the

over

SUBJECT

GPB—10 000—9 12 09

actual expenditure incurred in any month and that they are not therefore subject to any rules of audit under the to Art 74, Civil Account Code and suggesting that in the case of these institutions, where the monthly allowances for contingent expenses exceed Rs 5, the annual grants may be treated as Contract Contingent grants under Arts 73 74, 827 & 828 of the Civil Account Code and that the officers may be permitted to incur expenditure within the amount so allowed.

Correspondence ending with letter No 9204/709 of the 15th April 1911 from the Govt of Gujarat in Income Tax pointing out certain difficulties

GRS 27]

GENERAL AND REVENUE SECRETARIAT

(*Continuation Sheet draft form*)

in carrying out the Committee's
suggestion and stating that
he has however his objection
to the change being made
in respect of institutions
with monthly contingent grants
of over Rs 10.

Order thereon

No 211-2 / Ed 203-10

Govt are pleased to
direct that ~~the Contingent~~
in the case of all educational
institutions whose monthly Contingent
~~expenditure~~ allowance over is Rs 10 ~~and over~~
and which is at present
drawn as fixed ~~Contin~~
allowance in the Establish
ment bills, the annual

GPB—10 000—2 11

grants will hereafter be treated as Contract Contingent grants under Arts 73, 74, 827 to 828 of the Civil Account Code. In the case of institutions whose ~~Civil~~ Monthly Contingent grants ~~is less than~~ does not exceed Rs 10 the present practice of treating ~~the grants~~ it as fixed Contingent expenditure will be continued

Yrs obedly
Sd/-
26/5/11

For Secy
org

To The Dy Secy
" Controller

hw
23
26/5/11